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Financing of the United Nations Mission of Observers in Tajikistan

Final performance report of the United Nations Mission of Observers in Tajikistan

Report of the Secretary-General*

Summary

This final performance report contains information on assets, outstanding liabilities and fund balance as at 30 June 2002, which is summarized as follows:

Description	*Amount (Thousands of United States dollars)*
Cash assets	7 963
Less: Liabilities	612
Cash available	**7 351**
Uncollected assessment and other receivables [a]	1 552
Fund balance	**8 903**

[a] Inclusive of $22,000 in other accounts receivable and inter-fund balances receivable.

The report also provides information on the Mission's income and expenditure.

The actions to be taken by the General Assembly are set out in paragraph 12 of the present report.

* The present report was delayed due to internal consultations.

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I. Introduction

1. By its resolution 968 (1994) of 16 December 1994, the Security Council established the United Nations Mission of Observers in Tajikistan (UNMOT) for a period of up to six months, subject to the proviso that the Mission would continue beyond 6 February 1995 only if the parties agreed to extend the Agreement on Temporary Ceasefire and the Cessation of Other Hostile Acts on the Tajik-Afghan border and within the Country for the duration of the Talks, signed on 17 September 1994 (S/1994/1102, annex I), and remained committed to an effective ceasefire, national reconciliation and the promotion of democracy.

2. In its resolution 1138 (1997) of 14 November 1997, the Security Council authorized the Secretary-General to expand the size of UNMOT. Within the mandate set out by that resolution, UNMOT was required to promote peace and national reconciliation and to assist in the implementation of the General Agreement on the Establishment of Peace and National Accord in Tajikistan (A/52/219-S/1997/510, annex I).

3. The Security Council extended the mandate of the Mission in subsequent resolutions. The mandate of the Mission expired on 15 May 2000.

Liquidation

4. The withdrawal of the UNMOT personnel and assets from the Mission area as well as other field liquidation tasks were carried out from 16 May to 30 June 2000. Following the completion of liquidation tasks in the field, additional liquidation activities were undertaken in Headquarters from 1 July to 30 September 2000.

5. The Advisory Committee concurred with the request made by the Controller, as contained in a letter dated 16 June 2000 from its Chairman to the Secretary-General, to enter into commitments in an amount not exceeding $3.4 million gross ($3.3 million net) to carry out liquidation activities at United Nations Headquarters. The corresponding action by the General Assembly is still pending.

Disposition of assets

6. Information on the disposition of the assets of UNMOT was contained in the report of the Secretary-General dated 17 June 2002 (A/57/89). The General Assembly will review the report at the resumed fifty-seventh session.

II. Financial performance report

7. As shown in table 1 below, income to UNMOT from assessed contributions totalled $72,145,000. This amount has been fully appropriated by the General Assembly.

8. Expenditure amounted to $59,414,000, inclusive of an amount of $46,000 for liquidation activities from 1 July to 30 September 2000, partially offset by $4,402,000 in savings on, or from cancellation of, prior period obligations, which resulted in a net expenditure of $55,012,000. The unencumbered balance realized by the Observer Mission amounted to $17,133,000, of which $13,206,000 in credits have been returned to Member States, resulting in a balance of appropriations of $3,927,000.

9. Additional income comprised voluntary contributions ($2,057,000), interest income ($3,034,000) and other/miscellaneous income ($786,000). In addition, prior period adjustments in the amount of $901,000 was charged against the fund balance.

10. Information on UNMOT's assets, liabilities and fund balance as at 30 June 2002 is shown in table 2 below.

11. The assets of UNMOT as at 30 June 2002 consisted of cash available of $7,351,000 and $1,552,000 in uncollected assessed contributions and other receivables. The uncollected assessments and other receivables will be liquidated upon receipt from Member States.

Table 1
Income, expenditure and fund balance for the period from inception, 16 December 1994, to 30 June 2002
(Thousands of United States dollars)

	Amount
Income	
Assessed contributions	72 145
Expenditure	
Expenditure	59 414
Savings on or cancellation of prior period obligations	(4 402)
Net expenditure	**55 012**
Unencumbered balance	17 133
Credits returned to Member States	**(13 206)**
Balance of appropriation	**3 927**
Voluntary contributions	2 057
Interest income	3 034
Other/miscellaneous income	786
Prior period adjustments	(901)
Fund balance	**8 903**

Table 2

Assets, liabilities and fund balance as at 30 June 2002

(Thousands of United States dollars)

	Amount
Assets	
Cash assets	7 963
Less: Liabilities	612
Cash available	**7 351**
Uncollected assessments and other receivables[a]	1 552
Net assets	**8 903**
Fund balance	**8 903**

[a] Inclusive of $22,000 in other accounts receivable and inter-fund balances receivable.

III. Actions to be taken by the General Assembly

12. **The actions to be taken by the General Assembly in connection with the financing of UNMOT are:**

(a) **To appropriate the additional amount of $46,000 for the period from 1 July to 30 September 2000;**

(b) **To offset the apportionment of the additional amount of $46,000 in paragraph (a) above against the unencumbered balance of $17,133,000;**

(c) **To suspend the return of cash available for credit to Member States until the financial situation improves, in light of the overall financial situation of the Organization and the fact that as at 15 March assessed contributions to peacekeeping in the amount of $1.5 billion remains unpaid.**